

County of Spotsylvania

Finance Department
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MEMORANDUM

TO: Board of Supervisors

CC: Mark Taylor, County Administrator
Mark Cole, Deputy County Administrator
Ed Petrovitch, Deputy County Administrator
Departmental Directors and Constitutional Officers

FROM: Bonnie Jewell, Budget Manager

DATE: October 3, 2017

SUBJECT: **Preliminary** FY 2017 End of Year Financial Report & FY 2017 Carryover Recommendations

Finance staff has completed its preliminary review of final FY 2017 General Fund revenue and expenditures. At the end of the third quarter, staff reported an estimated General Fund balance that exceeded required reserve levels by \$7.1 million. As a result of a \$0.4 million correction to the third quarter balance; revenue receipts and expenditure savings that were greater than anticipated at the end of the third quarter; and funding of reserves at the policy-required levels, **we now expect the fund balance to exceed required reserve levels by \$12.0 million.** This \$12.0 million is net of the carryover funding recommended for your approval and shown in Attachment 5.

Revenue

General Fund year-end revenue collections and transfers into the General Fund exceed the third quarter FY 2017 budget estimates by approximately \$4.1 million (1.6%). Attachment 2 details the budgeted and actual revenues for all funds. While Attachment 1 shows the projected change in each revenue, the bulk of the estimated excess is related to the increase/decrease of the following revenues:

General Fund Revenue	Expected Increase/(Decrease) (in millions)
Real Estate	\$1.4
Personal Property – current & delinquent	\$0.8
Recordation	\$0.4
Grantors Tax	\$0.2
DSS/CSA	\$0.2

General Fund Revenue	Expected Increase/(Decrease) (in millions)
Bank Stock	\$0.1
Motor Vehicle License Fees	\$0.1
Tax Relief (has offsetting expenses)	\$0.1
Insurance Recovery	\$0.1
Sales Tax	\$0.1
Penalties & Interest	\$0.1
Administrative Collection Fees	\$0.1
Recycling	\$0.1
Meals Tax	\$0.1
Refuse Disposal	\$0.1
Heavy Equipment	\$0.1
Water / Sewer Admin Fee	\$0.1
Public Service Corporation	(\$0.1)
Consumer Utility Tax	(\$0.1)
State Revenue from Comp Board	(\$0.1)
SAFER Grant	(\$0.2)
Miscellaneous Revenues	(\$0.1)
Transfers in from Other Funds	\$0.5
Total Net Revenue/Transfer Increase	+\$4.1 million

Expenditures

Attachment 3 shows both budgeted and actual FY 2017 expenditures for all funds. Overall, General Fund expenditures are expected to be \$1.2 million (0.5%) less than estimated for the third quarter report. Savings in actual expenditures compared to third quarter projections are summarized in the table below:

General Fund Expenditures – net of carryover	Expected Increase/(Decrease) (in millions)
Turnover of Personnel – Health Insurance	\$1.1
Other Personnel Changes	\$0.4
Contingency Savings	\$0.2
DSS/CSA	(\$0.2)
Transfers out to Other Funds	(\$0.2)
Tax Relief (has offsetting revenue)	(\$0.1)
Total Net Expenditure/Transfer Savings	+\$1.2 million

Note that the health insurance budget savings is net of a \$0.6 million plan deficit. In other words, employee and employer contributions to the plan were \$0.6 million short of claims. That \$0.6 million shortfall was covered with savings in the budget for health insurance which stemmed from vacant positions and plan elections. After covering the shortfall, the remaining health insurance budget savings is \$1.1 million. The “Other Personnel Changes” line shown above comes from vacancies and other turnover savings. For the past few years, staff has been adjusting the personnel budgets of the larger departments in an attempt to reduce the year-

end savings resulting from vacancies and health insurance plan choices. We will continue to review this and make budget adjustments/reductions to address this as part of the annual budget process.

General Fund Balance Summary

We projected the FY 2017 undesignated General Fund balance at \$7.1 million at the time of the third quarter report. When we:

- correct the third quarter fund balance projection to \$7.5 million;
- add the \$4.1 million in additional revenue and transfers in for FY 2017;
- add the \$1.2 million in expenditures savings for FY 2017;
- subtract the \$0.2 million additional use of fund balance approved the by Board and budgeted for FY 2018; and
- subtract the \$0.6 million policy-level increase in reserves;

we expect to end FY 2017 with fully funded reserves and an undesignated General Fund balance of \$12.0 million as shown on Attachment 1.

Budget Adjustments Greater than \$50,000 Between Departments

The budget amendment policy requires that we report to the Board each quarter the budget transfers completed during the quarter that were greater than \$50,000 occurring between departments. Attachment 4 shows the transfers of \$50,000 or more between departments occurring during the fourth quarter of FY 2017. All transfers between capital projects, regardless of the amount, are reported to the Board as part of the quarterly reports on capital projects which are sent to the Board in a separate communication and which are posted to the County's website.

Recommendations

Staff recommends that the Board approve the attached carryover requests (Attachment 5) and related appropriation (Attachment 6). Carryover requests recommended for approval total \$3.4 million for all funds, excluding Schools funds. Once the audit is complete in November, Schools' staff will submit their request to the Board of Supervisors to carryover unspent FY 2017 local funding.

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

Attachment 1

	<u>FY 2017 Adopted Budget</u>	<u>FY 2017 Revised Budget</u>	<u>FY 2017 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
GENERAL FUND				
SOURCES:				
Property Taxes	162,149,479	163,916,393	166,388,967	2,472,574
Other Local Taxes	45,715,937	46,300,000	47,018,262	718,262
Other Local Revenue	7,630,171	8,245,289	8,641,782	396,493
State	31,844,847	32,992,820	28,490,887	(4,501,933)
Federal	125,731	1,050,444	5,602,917	4,552,473
Transfer from Other Funds	4,021,142	4,537,642	4,558,383	20,741
Use of (addition to) Fund Balance	3,702,256	9,574,592	(3,540,846)	(13,115,438)
Total Sources	<u>255,189,563</u>	<u>266,617,180</u>	<u>257,160,352</u>	<u>(9,456,828)</u>
USES:				
Gen Govt Admin	15,222,296	16,248,988	14,528,990	(1,719,998)
Judicial Admin	7,320,027	7,606,928	7,059,532	(547,396)
Public Safety	45,973,615	48,720,410	46,230,006	(2,490,404)
Public Works	9,194,157	9,115,564	7,871,562	(1,244,002)
Health & Welfare	20,194,463	20,578,269	20,921,517	343,248
Parks, Rec & Cultural	7,118,560	7,321,038	7,077,086	(243,952)
Community Dev	2,785,614	2,706,485	2,381,985	(324,500)
General Debt	10,243,879	10,176,320	10,035,276	(141,044)
Non Departmental	1,677,451	1,502,451	1,206,801	(295,650)
Subtotal	<u>119,730,062</u>	<u>123,976,453</u>	<u>117,312,755</u>	<u>(6,663,698)</u>
Transfers	135,459,501	142,640,727	139,847,597	(2,793,130)
Total Uses	<u>255,189,563</u>	<u>266,617,180</u>	<u>257,160,352</u>	<u>(9,456,828)</u>
General Fund Balance - 6/30/16			17,083,941	73,018,972
Add to General Fund Balance - FY 2017			12,525,558	3,540,846
Less: Recommended Carryover Requests (Attachment 5)				(2,852,962)
Less: Potential Schools Carryover Request (will require Board approval at future meeting)				(1,299,422)
Less: Budgeted Use of Fund Balance - FY 2018				(994,263)
Estimated General Fund Balance, 6/30/17 (before reservations)				71,413,171
Reservations of General Fund balance				
Health Insurance reserve				(3,991,639)
Reservation for Line of Duty Act				(500,000)
General Fund OPEB reservation				(1,900,000)
Donation fund reservations				(260,102)
Tourism revenue (Transient Occupancy excess)				(692,192)
Earmark for replacement community center				(629,800)
Balance of ED Process Improvement funds to apply to 300th anniversary				(14,791)
Assessment Contingency				(1,100,000)
Total uses of Fund Balance for reservations				<u>(9,088,525)</u>

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

	<u>FY 2017 Adopted Budget</u>	<u>FY 2017 Revised Budget</u>	<u>FY 2017 Actuals</u>	<u>Actuals Over/(Under) Revised</u>
	(1)	(2)	(3)	(4)
Adjusted Undesignated General Fund balance (before policy reservations)				62,324,646
				15.2%
FY 2018 Fiscal Stability Reserve (11%)		\$45,243,039		
FY 2018 Budget Stabilization Reserve		\$3,057,114		
Economic Opportunities Reserve (\$2M)		\$2,000,000		
Estimated Undesignated Fund Balance at 6/30/17 (after policy reservations)				12,024,493

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

Attachment 1

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	(1)	(2)	(3)	(4)
CAPITAL PROJECTS FUND				
SOURCES:				
Other Local Revenue		809,209	453,321	(355,888)
Debt Proceeds & Bond Interest Earnings		9,462,964	9,707,847	244,883
State		2,717,419	586,090	(2,131,329)
Federal		1,776,288	489,902	(1,286,386)
Transfer from General Operating Fund		14,381,048	14,381,048	0
Transfer from Utilities Operating Fund		507,612	56,791	(450,821)
Transfer from Other Funds		193,740	40,000	(153,740)
Use of (Addition To) Fund Balance		<u>50,256,668</u>	<u>(815,486)</u>	<u>(51,072,154)</u>
Total Sources		<u>80,104,948</u>	<u>24,899,513</u>	<u>(55,205,435)</u>
USES:				
General		78,945,459	23,658,187	(55,287,272)
Transfer to General Fund		949,014	948,711	(303)
Transfer to Utilities Operating Fund		34,341	116,670	82,329
Transfer to Transportation Fund		<u>176,134</u>	<u>175,945</u>	<u>(189)</u>
Total Uses		<u>80,104,948</u>	<u>24,899,513</u>	<u>(55,205,435)</u>
Capital Projects Fund Balance - 6/30/16				51,980,368
Budgeted Add to Fund Balance - FY 2018				443,478
Add to Capital Projects Fund Balance - FY 2017				815,486
Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(51,398,798)
Reservations of Capital Projects Fund balance				
Donations for projects				(8,300)
P&R concessions revenue				(546,139)
Future use of interest earnings				(297,849)
Capital Projects Fund OPEB reservation				<u>(39,600)</u>
			Total uses of Fund Balance for reservations	<u>(891,888)</u>
Estimated Capital Projects Fund Balance at 6/30/17				948,646

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

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	(1)	(2)	(3)	(4)
SCHOOL OPERATING FUND				
SOURCES:				
Local Revenue		5,363,402	4,735,774	(627,628)
State and Federal		142,394,735	140,110,143	(2,284,592)
Transfer from General Fund		124,063,078	122,763,656	(1,299,422)
Total Sources		<u>271,821,215</u>	<u>267,609,573</u>	<u>(4,211,642)</u>
USES:				
Operation & Maint		246,926,973	242,727,616	(4,199,357)
Debt Service		24,830,372	24,818,087	(12,285)
Transfers to Other Funds		63,870	63,870	0
Total Uses		<u>271,821,215</u>	<u>267,609,573</u>	<u>(4,211,642)</u>
School Operating Fund Balance - 6/30/16				11,454,772
Reservations of School Operating Fund balance				
Health Insurance reserve				(11,454,772)
Estimated School Operating Fund Balance at 6/30/17				0
SCHOOL EXPENDITURES				
INSTRUCTION		189,050,490	185,901,974	(3,148,516)
ADMINISTRATION		10,360,640	10,250,635	(110,005)
TRANSPORTATION		17,820,745	17,571,290	(249,455)
MAINTENANCE		21,314,369	20,889,088	(425,281)
EDUCATIONAL TECHNOLOGY		8,380,729	8,114,629	(266,100)
DEBT SERVICE		24,830,372	24,818,087	(12,285)
TRANSFER TO SCHOOL FOOD SERVICE		63,870	63,870	0
TOTAL SCHOOL EXPENDITURES		<u>271,821,215</u>	<u>267,609,573</u>	<u>(4,211,642)</u>

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

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	(1)	(2)	(3)	(4)
SCHOOL FOOD SERVICE FUND				
SOURCES:				
Local Revenue		4,799,336	4,715,157	(84,179)
State and Federal		5,113,320	5,444,880	331,560
Transfer from School Operating Fund		63,870	63,870	0
Use of (Addition to) Fund Balance		0	(378,774)	(378,774)
Total Sources		<u>9,976,526</u>	<u>9,845,133</u>	<u>(131,393)</u>
USES:				
Operation & Maintenance		9,976,526	9,845,133	(131,393)
Total Uses		<u>9,976,526</u>	<u>9,845,133</u>	<u>(131,393)</u>
School Food Service Fund Balance - 6/30/16				3,220,894
Budgeted Use of Fund Balance - FY 2018				(337,638)
Add to School Food Service Fund Balance - FY 2017				378,774
Estimated School Food Service Fund Balance at 6/30/17				3,262,030

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

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	(1)	(2)	(3)	(4)
SCHOOL CAPITAL PROJECTS FUND				
SOURCES:				
Local Revenue		0	2,837	2,837
Debt Proceeds & Bond Interest Earnings		22,513,821	22,610,882	97,061
Use of (Addition to) Fund Balance		<u>4,833,229</u>	<u>4,188,678</u>	<u>(644,551)</u>
Total Sources		<u>27,347,050</u>	<u>26,802,397</u>	<u>(544,653)</u>
USES:				
Facilities		27,347,050	26,802,397	(544,653)
Total Uses		<u>27,347,050</u>	<u>26,802,397</u>	<u>(544,653)</u>
School Capital Projects Fund Balance - 6/30/16				4,852,555
Use of School Capital Projects Fund Balance - FY 2017				(4,188,678)
Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(544,653)
Estimated School Capital Projects Fund Balance at 6/30/17				119,224

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

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	(1)	(2)	(3)	(4)
ECONOMIC DEVELOPMENT OPPORTUNITY FUND				
SOURCES:				
Local Revenues		72,004	51,213	(20,791)
Transfers from General Fund		2,308,968	1,053,067	(1,255,901)
Use of (Addition to) Fund Balance		316,936	55,349	(261,587)
Total Sources		<u>2,697,908</u>	<u>1,159,629</u>	<u>(1,538,279)</u>
USES:				
Operations		2,636,160	1,097,882	(1,538,278)
Debt Service		61,748	61,747	(1)
Total Uses		<u>2,697,908</u>	<u>1,159,629</u>	<u>(1,538,279)</u>
Economic Development Opportunities Fund Balance - 6/30/16				636,264
Budgeted Use of Fund Balance - FY 2018				(93,136)
Use of Economic Development Opportunities Fund Balance - FY 2017				(55,349)
Estimated Economic Development Opportunities Fund Balance at 6/30/17				487,779

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

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	(1)	(2)	(3)	(4)
FIRE/EMS SERVICE FEE FUND				
<u>SOURCES:</u>				
Local Revenues		2,750,000	2,814,885	64,885
Use of (addition to) Fund Balance		<u>153,846</u>	<u>66,204</u>	<u>(87,642)</u>
Total Sources		<u><u>2,903,846</u></u>	<u><u>2,881,089</u></u>	<u><u>(22,757)</u></u>
<u>USES:</u>				
Transfers to Other Funds		<u>2,903,846</u>	<u>2,881,089</u>	<u>(22,757)</u>
Total Uses		<u><u>2,903,846</u></u>	<u><u>2,881,089</u></u>	<u><u>(22,757)</u></u>
Fire/EMS Service Fee Fund Balance - 6/30/16				357,742
Budgeted Use of Fund Balance - FY 2018				(170,705)
Use of Fire/EMS Service Fee Fund Balance - FY 2017				(66,204)
Estimated Fire/EMS Service Fee Fund Balance at 6/30/17				120,833

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

Attachment 1

	FY 2017 Adopted Budget	FY 2017 Revised Budget	FY 2017 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
CODE COMPLIANCE FUND				
SOURCES:				
Local Revenue		3,368,111	3,683,238	315,127
Transfer from Other Funds		1,067,633	949,826	(117,807)
Use of (addition to) Fund Balance		404,517	(412,772)	(817,289)
Total Sources		4,840,261	4,220,292	(619,969)
USES:				
Code Compliance Expenses		3,965,479	3,451,709	(513,770)
Transfer to General Fund		834,782	728,583	(106,199)
Transfer to Capital Projects Fund		40,000	40,000	0
Total Uses		4,840,261	4,220,292	(619,969)
Code Compliance Fund Balance - 6/30/16				1,664,453
Budgeted Use of Fund Balance - FY 2018				(447,087)
Add to Code Compliance Fund Balance - FY 2017				412,772
Reservations of Code Compliance Fund balance				
Stormwater Management				(369,974)
OPEB Reserve				(544,900)
			Total uses of Fund Balance for reservations	(914,874)
Estimated Code Compliance Fund Balance at 6/30/17				715,264

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

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	(1)	(2)	(3)	(4)
TRANSPORTATION FUND				
SOURCES:				
Property Taxes		975,335	1,082,385	107,050
Local Revenue		3,702,347	6,411,614	2,709,267
Transfer from Other Funds		876,134	875,945	(189)
Use of (addition to) Fund Balance		3,021,723	(1,368,929)	(4,390,652)
Total Sources		<u>8,575,539</u>	<u>7,001,015</u>	<u>(1,574,524)</u>
USES:				
Operations		3,595,427	2,204,356	(1,391,071)
Debt Service		4,726,372	4,719,173	(7,199)
Transfer to Utilities Fund		100,000	77,486	(22,514)
Transfer to Capital Projects Fund		153,740	0	(153,740)
Total Uses		<u>8,575,539</u>	<u>7,001,015</u>	<u>(1,567,325)</u>
Transportation Fund Balance - 06/30/16				10,032,236
Budgeted Use of Fund Balance - FY 2018				(2,934,111)
Add to Transportation Fund Balance - FY 2017				1,368,929
Use of Funding Held by PRTC - FY 2017				(2,133,407)
Less: Fuel Tax Held by PRTC for Spotsylvania's Use				(3,676,871)
Reservations of Transportation Fund balance				
OPEB Reserve				(47,600)
			Total uses of Fund Balance for reservations	<u>(47,600)</u>
Estimated Transportation Fund Balance at 6/30/17				2,609,176

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

	FY 2017 Adopted Budget	FY 2017 Revised Budget	FY 2017 Actuals	Actuals Over/(Under) Revised
	(1)	(2)	(3)	(4)
JOINT FLEET MAINTENANCE FUND <i>(Proprietary Fund)</i>				
SOURCES:				
Charges for Services		2,648,798	2,440,705	(208,093)
Use of (addition to) Fund Balance		0	49,765	49,765
Total Sources		<u>2,648,798</u>	<u>2,490,470</u>	<u>(158,328)</u>
USES:				
Operations		2,648,798	2,490,470	(158,328)
Total Uses		<u>2,648,798</u>	<u>2,490,470</u>	<u>(158,328)</u>
Joint Fleet Fund Balance - 6/30/16				649,904
Budgeted Use of Fund Balance - FY 2018				(27,000)
Use of Joint Fleet Fund Balance - FY 2017				(49,765)
Estimated Joint Fleet Fund Balance at 6/30/17*				573,139
<i>*Does not factor in accumulated depreciation</i>				

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

Attachment 1

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	(1)	(2)	(3)	(4)
UTILITIES OPERATING FUND (Proprietary Fund)				
SOURCES:				
User Fees		31,338,700	31,085,482	(253,218)
Miscellaneous		1,803,357	4,743,126	2,939,769
State & Federal		502,400	512,830	10,430
Transfer from Other Funds		254,341	194,156	(60,185)
Use of (Addition to) Fund Balance		4,170,831	(1,993,516)	(6,164,347)
Total Sources		<u>38,069,629</u>	<u>34,542,078</u>	<u>(3,527,551)</u>
USES:				
Operations		19,926,026	17,346,296	(2,579,730)
Debt Service		10,592,030	10,095,030	(497,000)
Transfer to Utilities Capital Projects Fund		7,043,961	7,043,961	0
Transfer to Capital Projects Fund		507,612	56,791	(450,821)
Total Uses		<u>38,069,629</u>	<u>34,542,078</u>	<u>(3,527,551)</u>
Utilities Operating Fund Balance - 6/30/16				44,628,541
Budgeted Use of Fund Balance - FY 2018				(7,808,120)
Add to Utilities Operating Fund Balance - FY 2017				1,993,516
Less: Recommended Carryover Requests (Attachment 5)				(263,799)
Reservations of Code Compliance Fund balance				
OPEB Reserve				<u>(2,156,600)</u>
			Total uses of Fund Balance for reservations	<u>(2,156,600)</u>
Estimated Utilities Operating Fund Balance at 6/30/17				36,393,538

Spotsylvania County
FY 2017 Preliminary End-of-Year Report
FY 2017

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	(1)	(2)	(3)	(4)
UTILITIES CAPITAL FUND <i>(Proprietary Fund)</i>				
SOURCES:				
Connection Fees		2,637,970	5,706,980	3,069,010
Miscellaneous		4,374,943	290,153	(4,084,790)
State		0	22,000	22,000
Transfer from Utilities Operating		7,043,961	7,043,961	0
Use of (Addition to) Fund Balance		35,311,445	(825,419)	(36,136,864)
Total Sources		49,368,319	12,237,675	(37,130,644)
USES:				
Capital Projects		49,368,319	12,237,675	(37,130,644)
Total Uses		49,368,319	12,237,675	(37,130,644)
Utilities Capital Projects Fund Balance - 6/30/16				39,111,920
Budgeted Add to Fund Balance - FY 2018				380,086
Add to Utilities Capital Projects Fund Balance - FY 2017				825,419
Use of Fund Balance - Rollover Unexpended Capital Projects Balances				(35,111,499)
Estimated Utilities Capital Projects Fund Balance at 6/30/17				5,205,926

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
GENERAL FUND				
<i>Real Property Taxes</i>				
110-0000-311.01-01	CURRENT	\$113,095,010	\$114,607,132	\$1,512,122
110-0000-311.01-02	DELINQUENT	\$1,781,921	\$1,742,323	-\$39,598
110-0000-311.01-03	TAX LAND SALE/UNCLAIMED	\$9,905	\$17,483	\$7,578
110-0000-311.01-10	DEFERRED	\$155,000	\$160,596	\$5,596
		\$115,041,836	\$116,527,534	\$1,485,698
<i>Public Service Corporation Taxes</i>				
110-0000-311.02-01	REAL PROP CURRENT	\$3,751,618	\$3,690,968	-\$60,650
110-0000-311.02-02	REAL PROP DELINQUENT	-\$28,148	-\$28,148	\$0
		\$3,723,470	\$3,662,820	-\$60,650
<i>Personal Property Taxes</i>				
110-0000-311.03-01	CURRENT	\$37,813,246	\$38,464,637	\$651,391
110-0000-311.03-02	DELINQUENT	\$3,448,308	\$3,607,129	\$158,821
110-0000-311.03-03	MOB HOME CURRENT	\$60,000	\$60,146	\$146
110-0000-311.03-04	MOB HOME DELINQUENT	\$20,000	\$17,293	-\$2,707
110-0000-311.03-05	DEL TAX PRIOR YRS	\$0	\$1,957	\$1,957
110-0000-311.03-06	HEAVY EQUIP CURRENT	\$278,521	\$361,759	\$83,238
110-0000-311.03-07	HEAVY EQUIP DELINQUENT	\$10,000	\$263	-\$9,737
		\$41,630,075	\$42,513,184	\$883,109
<i>Machinery & Tools Taxes</i>				
110-0000-311.04-01	MACH & TOOLS CURRENT	\$646,012	\$631,686	-\$14,326
110-0000-311.04-02	MACH & TOOLS DELINQUENT	\$75,000	\$77,834	\$2,834
		\$721,012	\$709,520	-\$11,492
<i>Penalties & Interest on Taxes</i>				
110-0000-311.06-01	PENALTIES	\$1,500,000	\$1,652,138	\$152,138
110-0000-311.06-02	INTEREST	\$775,000	\$719,292	-\$55,708
110-0000-318.99-13	ADMIN COLLECTION FEE	\$525,000	\$604,479	\$79,479
		\$2,800,000	\$2,975,909	\$175,909
Total Property Taxes		\$163,916,393	\$166,388,967	\$2,472,574
<i>Sales Tax</i>				
110-0000-312.01-01	LOCAL SALES TAX	\$17,600,000	\$17,707,867	\$107,867
110-0000-312.01-02	COMMUNICATION SALES TAX	\$4,500,000	\$4,455,195	-\$44,805
		\$22,100,000	\$22,163,062	\$63,062
<i>Utility Taxes</i>				
110-0000-312.02-01	UTILITY CONSUMER TAX	\$2,700,000	\$2,601,318	-\$98,682
110-0000-312.04-01	UTILITY GROSS REC TAX	\$650,000	\$634,806	-\$15,194
		\$3,350,000	\$3,236,124	-\$113,876
<i>Other Taxes</i>				
110-0000-312.03-01	BUSINESS LICENSE TAX	\$4,399,614	\$4,372,499	-\$27,115
110-0000-312.03-05	DEL TAX PRIOR YEARS	\$386	\$386	\$0
110-0000-312.03-10	DAILY RENTAL TAX	\$50,000	\$63,434	\$13,434
110-0000-312.05-01	LOCAL VEHICLE LICENSE FEE	\$3,000,000	\$3,126,291	\$126,291
110-0000-312.06-01	BANK STOCK TAXES	\$600,000	\$745,785	\$145,785

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
110-0000-312.07-01	RECORDATION TAX	\$2,650,000	\$2,288,954	-\$361,046
110-0000-324.04-20	RECORDATION TAX - CTY SHR	\$0	\$732,696	\$732,696
110-0000-312.10-01	TRANSIENT OCCUPANCY TAX	\$1,400,000	\$1,452,225	\$52,225
110-0000-312.11-01	MEALS TAX	\$8,750,000	\$8,836,806	\$86,806
		\$20,850,000	\$21,619,076	\$769,076
Total Other Local Taxes		\$46,300,000	\$47,018,262	\$718,262
Permits/Fees/Regulatory Licenses				
110-0000-313.01-01	DOG TAG LICENSE	\$75,000	\$66,149	-\$8,851
110-0000-313.03-04	LAND USE APPL FEES	\$1,000	\$964	-\$36
110-0000-313.03-05	TRANSFER FEES	\$5,000	\$5,504	\$504
110-0000-313.03-18	WELL/SEPTIC PMT FEES	\$30,000	\$44,175	\$14,175
110-0000-313.03-25	COMM REFUSE HAULER FEES	\$16,000	\$17,150	\$1,150
110-0000-313.03-27	SOLICITOR PERMITS	\$1,200	\$880	-\$320
110-0000-313.03-28	GUN PERMITS	\$70,000	\$76,808	\$6,808
110-0000-313.03-31	OPEN AIR BURNING PERMIT	\$6,000	\$5,150	-\$850
110-0000-313.03-32	FIRE & SAFETY INSP FEE	\$93,625	\$93,734	\$109
110-0000-313.03-33	TOWING APPL/INSP FEE	\$3,000	\$2,650	-\$350
110-0000-313.03-34	MASSAGE PARLOR PERMITS	\$2,000	\$2,775	\$775
		\$302,825	\$315,939	\$13,114
Fines & Forfeitures				
110-0000-314.01-01	COUNTY COURT FINES	\$400,000	\$404,030	\$4,030
110-0000-314.01-03	FALSE FIRE ALARMS	\$5,000	\$0	-\$5,000
110-0000-314.01-04	DNA LOCAL FEE (CLK CT)	\$2,000	\$1,986	-\$14
110-0000-314.01-05	JAIL ADM FEE (CLK OF CT)	\$15,000	\$17,321	\$2,321
110-0000-314.01-06	CTHSE SEC FEE (CLK OF CT)	\$135,000	\$134,667	-\$333
		\$557,000	\$558,004	\$1,004
Use of Money & Property				
110-0000-315.01-01	INTEREST ON INVESTMENTS	\$250,000	\$680,382	\$430,382
110-0000-315.01-06	INTEREST TRIGON STOCK INV	\$5,300	\$6,485	\$1,185
110-0000-315.01-08	PURCHASE CARD CASH REWRDS	\$0	\$3,550	\$3,550
110-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	-\$421,999	-\$421,999
110-0000-315.02-01	RENTAL OF GENERAL PROP	\$59,428	\$59,727	\$299
110-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$336,007	\$282,717	-\$53,290
110-0000-315.02-09	RAILROAD REIMBURSEMENT	\$209,042	\$209,042	\$0
110-0000-318.99-20	INSURANCE RECOVERY REV	\$18,278	\$134,989	\$116,711
		\$878,055	\$954,893	\$76,838
Charges for Services				
110-0000-315.02-02	USE OF PARK FACILITIES	\$42,700	\$46,619	\$3,919
110-0000-315.02-03	LORIELA PK CONC/TAXABLE	\$14,500	\$15,743	\$1,243
110-0000-315.02-04	LORIELA PK CONC/NON-TAXBL	\$0	\$4,013	\$4,013
110-0000-316.01-02	EXCESS FEES OF CLERKS	\$125,000	\$150,344	\$25,344
110-0000-316.01-03	SHERIFF'S FEES	\$4,099	\$1,318	-\$2,781
110-0000-316.01-04	CLK OF CT SUBSCRIPTIONS	\$61,000	\$65,250	\$4,250
110-0000-316.01-05	COURTHOUSE MAINT FEES	\$45,000	\$41,478	-\$3,522
110-0000-316.01-06	CLERK COPY FEES	\$16,000	\$11,279	-\$4,721
110-0000-316.02-01	COMMONWEALTH'S ATTY FEES	20000	\$26,057	\$6,057
110-0000-316.03-02	OTHER SHERIFF FEES	\$130,000	\$89,988	-\$40,012
110-0000-316.04-01	EM RESCUE SVC FEES	\$6,000	\$19,288	\$13,288

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
110-0000-316.05-01	ANIMAL SHELTER FEES	\$185,000	\$195,558	\$10,558
110-0000-316.05-02	RABIES VACCINATIONS	\$7,500	\$7,548	\$48
110-0000-316.07-01	STREET LIGHTS	\$6,500	\$6,168	-\$332
110-0000-316.08-02	REFUSE DISPOSAL FEES	\$1,900,000	\$1,975,586	\$75,586
110-0000-316.08-03	WEED & DEBRIS FEE	\$10,000	\$11,143	\$1,143
110-0000-316.08-05	RECYCLING REVENUES	\$285,000	\$375,704	\$90,704
110-0000-316.13-01	REC REGISTRATION FEES	\$306,285	\$280,678	-\$25,607
110-0000-316.13-02	ADMISSION LORIELLA PARK	\$53,130	\$61,250	\$8,120
110-0000-316.13-04	NI RIVER RESERVOIR FEES	\$20,700	\$20,533	-\$167
110-0000-316.13-05	HUNTING RUN RESRVIOR FEES	\$21,500	\$23,855	\$2,355
110-0000-316.13-06	SELF SUPP ACTIVITIES	\$145,000	\$161,608	\$16,608
110-0000-316.13-10	TOURISM EVENT ADMISSIONS	\$3,500	\$3,429	-\$71
110-0000-316.13-11	STONEWALL JACKSON RUN FEE	\$6,545	\$6,545	\$0
110-0000-316.13-12	TOUR COMM VENDOR REVENUE	\$100	\$0	-\$100
110-0000-316.16-01	PLANNING DEPT PUBLICATONS	\$650	\$687	\$37
110-0000-316.16-02	SALE OF PUBLICATIONS	\$25	\$25	\$0
110-0000-316.16-03	PLAT FILING FEES	\$232,116	\$177,373	-\$54,743
110-0000-316.16-07	TELECOMMUNICATION REV FEE	\$30,000	\$0	-\$30,000
110-0000-316.16-08	PLANNING REVIEW FEES	\$259,380	\$306,726	\$47,346
110-0000-316.16-10	GIS FEES	\$180,000	\$161,262	-\$18,738
110-0000-316.16-11	ANNUAL PEG FEE GRT	\$187,000	\$186,710	-\$290
110-0000-318.99-05	TAXABLE TOURISM MISC	\$2,000	\$1,647	-\$353
110-0000-318.99-07	P/R SALE ITEMS	\$1,000	\$817	-\$183
110-0000-318.99-17	W/S ADMIN FEE	\$1,725,082	\$1,788,104	\$63,022
110-0000-318.99-18	OTHER LOCAL REV SOURCES	\$20,240	\$18,750	-\$1,490
110-0000-318.99-32	TRAINING FEES	\$250	\$684	\$434
110-0000-318.99-33	FOIA REIMBURSEMENT	\$500	\$600	\$100
110-0000-318.99-45	SHERIFF LOCAL SERVICES	\$215,000	\$267,201	\$52,201
		\$6,268,302	\$6,511,568	\$243,266
Donations				
110-0000-318.99-23	DONATIONS	\$48,015	\$93,486	\$45,471
110-0000-318.99-30	TOUR COMM EVENT DONATIONS	\$41,425	\$40,160	-\$1,265
		\$89,440	\$133,646	\$44,206
Miscellaneous				
110-0000-318.03-05	SHERIFF CT RESTITUTION	\$1,991	\$2,542	\$551
110-0000-318.03-06	ANML CNTRL CT RESTITUTION	\$1,385	\$1,735	\$350
110-0000-318.99-01	PRIMARY FEES	\$344	\$344	\$0
110-0000-318.99-04	NON-TAXABLE TOURISM MISC	\$100	\$0	-\$100
110-0000-318.99-06	SALE SURPLUS PROPERTY	\$25,000	\$19,597	-\$5,403
110-0000-318.99-15	MISCELLANEOUS	\$120,000	\$84,892	-\$35,108
110-0000-318.99-40	DSS LOCAL REVENUE	\$0	\$57,663	\$57,663
110-0000-318.99-49	MUSEUM -SALE OF ORNAMENTS	\$300	\$330	\$30
110-0000-318.99-51	CWR - REGISTRATIONS	\$0	\$5	\$5
110-0000-318.99-52	CWR - MERCHANDISE (COST)	\$547	\$624	\$77
		\$149,667	\$167,732	\$18,065
Total Other Local Revenue		\$8,245,289	\$8,641,782	\$396,493
Non-Categorical State Aid				
110-0000-322.03-00	MOT VEH CAR TX ROLLG STCK	\$72,000	\$49,913	-\$22,087
110-0000-322.05-00	MOBILE HOME TITLING TAXES	\$45,000	\$81,623	\$36,623

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
110-0000-322.06-00	TAX ON DEEDS GRANTORS TAX	\$425,000	\$613,375	\$188,375
110-0000-322.10-00	DMV RENTAL TAX	\$420,000	\$456,730	\$36,730
110-0000-322.11-00	PERS PROP TAX RELIEF ACT	\$14,509,422	\$14,509,422	\$0
		\$15,471,422	\$15,711,063	\$239,641
Shared Expenses				
110-0000-323.01-00	COMMONWEALTH ATTORNEY	\$827,050	\$808,988	-\$18,062
110-0000-323.02-00	SHERIFF	\$3,410,103	\$3,335,606	-\$74,497
110-0000-323.03-00	COMMISSIONER OF REVENUE	\$272,516	\$268,985	-\$3,531
110-0000-323.04-00	TREASURER	\$236,703	\$233,099	-\$3,604
110-0000-323.06-00	REGISTRAR/ELECTORAL BOARD	\$60,000	\$53,204	-\$6,796
110-0000-323.07-00	CLERK OF CIRCUIT COURT	\$712,306	\$679,162	-\$33,144
110-0000-324.04-30	REIMB EXTRDITN PRISONERS	\$10,000	\$7,556	-\$2,444
110-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$6,785	\$6,785
		\$5,528,678	\$5,393,385	-\$135,293
Social Services Revenues				
110-0000-324.01-02	PUBLIC ASST & WELFARE ADM	\$7,050,324	\$2,564,042	-\$4,486,282
110-0000-324.01-05	COMPREHENSIVE SVCS ACT	\$3,494,628	\$3,344,354	-\$150,274
		\$10,544,952	\$5,908,396	-\$4,636,556
Other Categorical Reimbursement				
110-0000-324.04-02	EMERGENCY SERVICES	\$14,454	\$7,795	-\$6,659
110-0000-324.04-07	NONCOMPETITIVE LITTER GRT	\$20,270	\$20,270	\$0
110-0000-324.04-11	VOPEX PASS THRU FUNDS	\$30,000	\$0	-\$30,000
110-0000-324.04-12	STATE FIRE PROGRAM FUND	\$357,475	\$397,194	\$39,719
110-0000-324.04-13	GRANT REVENUES	\$566,661	\$553,143	-\$13,518
110-0000-324.04-15	VEH REG DOG/CAT STERILIZN	\$3,500	\$3,051	-\$449
110-0000-324.04-16	MOTOR VEH REG 2 4 LIFE \$	\$115,000	\$131,860	\$16,860
110-0000-324.04-22	VJCCA REVENUE	\$115,141	\$115,141	\$0
110-0000-324.04-50	FORF/SEIZURE C/W ATTORNEY	\$0	\$4,275	\$4,275
110-0000-324.04-51	VICTIM/WITNESS GRANT	\$65,267	\$52,702	-\$12,565
110-0000-324.04-52	FORF/SEIZURE SHERIFF	\$0	\$14,231	\$14,231
110-0000-324.04-60	WIRELESS E-911 SURCHARGE	\$160,000	\$178,381	\$18,381
		\$1,447,768	\$1,478,043	\$30,275
Total State Revenues		\$32,992,820	\$28,490,887	-\$4,501,933

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
<i>Federal Revenues</i>				
110-0000-331.01-00	PAYMENTS IN LIEU OF TAXES	\$16,000	\$22,681	\$6,681
110-0000-333.01-08	OTHER FEDERAL GRANTS	\$139,432	\$169,078	\$29,646
110-0000-333.01-10	FEMA EMERGENCY FUND	\$0	\$31,806	\$31,806
110-0000-333.01-14	SHERIFF OVERTIME GRANT	\$169,605	\$110,063	-\$59,542
110-0000-333.01-15	F&R SAFER GRANT	\$529,046	\$326,352	-\$202,694
110-0000-333.01-51	VICTIM WITNESS GRANT	\$196,361	\$164,284	-\$32,077
110-0000-333.05-10	PUBLIC ASST/WELFARE ADM	\$0	\$4,778,653	\$4,778,653
Total Federal Revenues		\$1,050,444	\$5,602,917	\$4,552,473
<i>Transfers from Other Funds</i>				
110-0000-341.06-04	TRANSFER FROM CAP PROJ	\$949,014	\$948,711	-\$303
110-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$834,782	\$728,583	-\$106,199
110-0000-341.06-11	FROM FIRE/EMS SVC FEE FND	\$2,753,846	\$2,881,089	\$127,243
Total Transfers from Other Funds		\$4,537,642	\$4,558,383	\$20,741
Total General Fund Revenues		\$257,042,588	\$260,701,198	\$3,658,610

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
School Operating Fund				
<i>Local Revenues</i>				
210-0000-316.12-01	SCHOOL OTHER REVENUE	\$5,363,402	\$4,735,774	-\$627,628
210-0000-318.99-19	PROFFERS	\$0	\$0	\$0
210-0000-318.99-23	DONATIONS	\$0	\$0	\$0
Total Local Revenues		\$5,363,402	\$4,735,774	-\$627,628
<i>State & Federal Revenues</i>				
210-0000-324.02-01	STATE SALES TAX	\$25,396,738	\$24,864,584	-\$532,154
210-0000-324.02-02	BASIC SCHOOL AID	\$0	\$68,784,543	\$68,784,543
210-0000-324.02-03	OTHER STATE FUNDS SCHOOL	\$106,831,064	\$36,743,624	-\$70,087,440
210-0000-324.02-10	INTERGOVERNMENTAL	\$0	\$0	\$0
210-0000-333.02-10	FEDERAL FUNDS SCHOOL	\$10,166,933	\$9,717,392	-\$449,541
	COMBINED STATE & FEDERAL REV	\$142,394,735	\$140,110,143	-\$2,284,592
Total State & Federal Revenues		\$142,394,735	\$140,110,143	-\$2,284,592
<i>Debt Proceeds & Bond Interest Earnings</i>				
210-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0
210-0000-341.04-05	LEASE PROCEEDS	\$0	\$0	\$0
210-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$0	\$0
210-0000-341.04-12	BOND PREMIUMS	\$0	\$0	\$0
Total Debt Proceeds & Bond Interest Earnings		\$0	\$0	\$0
<i>Transfers from Other Funds</i>				
210-0000-341.06-01	TRANSFER FROM GENERAL FD	\$124,063,078	\$122,763,656	-\$1,299,422
210-0000-341.06-08	FROM GEN FND PROFFER REV	\$0	\$0	\$0
210-0000-341.06-13	FROM SCHOOL CAPITAL PROJ	\$0	\$0	\$0
Total Transfers from Other Funds		\$124,063,078	\$122,763,656	-\$1,299,422
Total School Operating Fund		\$271,821,215	\$267,609,573	-\$4,211,642

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
School Food Service Fund				
<i>Local Revenues</i>				
212-0000-316.12-01	SCHOOL OTHER REVENUE	\$4,799,336	\$4,715,157	-\$84,179
Total Local Revenues		\$4,799,336	\$4,715,157	-\$84,179
<i>State & Federal Revenues</i>				
212-0000-324.02-03	OTHER STATE FUNDS SCHOOL	\$216,620	\$224,314	\$7,694
212-0000-333.02-10	FEDERAL FUNDS SCHOOL	\$4,896,700	\$5,220,566	\$323,866
	COMBINED STATE & FEDERAL REV	\$5,113,320	\$5,444,880	\$331,560
Total State & Federal Revenues		\$5,113,320	\$5,444,880	\$331,560
<i>Transfers from Other Funds</i>				
212-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$0	\$0
212-0000-341.06-06	FROM SCHOOL OPERATING FD	\$63,870	\$63,870	\$0
Total Transfers from Other Funds		\$63,870	\$63,870	\$0
Total School Food Service Fund Revenues		\$9,976,526	\$10,223,907	\$247,381
Economic Development Opportunities Fund				
<i>Local Revenues</i>				
221-0000-315.01-01	INTEREST ON INVESTMENTS	\$3,000	\$5,137	\$2,137
221-0000-315.02-01	RENTAL OF GENERAL PROP	\$69,004	\$41,919	-\$27,085
221-0000-316.16-04	IDA ADMINISTRATIVE FEES	\$0	\$0	\$0
221-0000-318.99-15	MISCELLANEOUS	\$0	\$4,157	\$4,157
221-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0
221-0000-341.02-01	LAND SALE SURPLUS	\$0	\$0	\$0
221-0000-341.04-05	LEASE PROCEEDS	\$0	\$0	\$0
Total Local Revenues		\$72,004	\$51,213	-\$20,791
<i>Transfers from Other Funds</i>				
221-0000-341.06-01	TRANSFER FROM GENERAL FD	\$2,308,968	\$1,053,067	-\$1,255,901
221-0000-341.06-05	FROM ECON DEV FUND	\$0	\$0	\$0
Total Transfers from Other Funds		\$2,308,968	\$1,053,067	-\$1,255,901
Total Economic Development Opportunity Fund Revenues		\$2,380,972	\$1,104,280	-\$1,276,692
Fire/EMS Service Fee Fund				
<i>Local Revenues</i>				
240-0000-316.04-01	EM RESCUE SVC FEES	\$2,750,000	\$2,814,885	\$64,885
Total Local Revenues		\$2,750,000	\$2,814,885	\$64,885
<i>Transfers from Other Funds</i>				
240-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$0	\$0
Total Transfers from Other Funds		\$0	\$0	\$0
Total Fire/EMS Service Fee Fund Revenue		\$2,750,000	\$2,814,885	\$64,885

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
Code Compliance Fund				
Local Revenues				
260-0000-313.03-08	EROSION CONTROL FEE	\$0	\$0	\$0
260-0000-313.03-40	BUILDING FEES	\$1,837,700	\$1,911,300	\$73,600
260-0000-313.03-45	ZONING FEES	\$289,497	\$332,517	\$43,020
260-0000-313.03-50	ENVIRONMENTAL ENG FEES	\$612,882	\$801,720	\$188,838
260-0000-313.03-55	CHESAPEAKE BAY FEES	\$65,436	\$79,275	\$13,839
260-0000-313.03-60	STORMWATER MGMT LOCAL FEE	\$367,200	\$323,743	-\$43,457
260-0000-314.01-02	CIVIL PEN RT OF WAY SIGNS	\$0	\$50	\$50
260-0000-315.01-01	INTEREST ON INVESTMENTS	\$0	\$0	\$0
260-0000-318.99-06	SALE SURPLUS PROPERTY	\$0	\$0	\$0
260-0000-318.99-14	CODE COMPL ADM CHARGES	\$195,396	\$234,633	\$39,237
260-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$0
260-0000-318.99-18	OTHER LOCAL REV SOURCES	\$0	\$0	\$0
260-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$0	\$0
260-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0
260-0000-318.99-47	ADVERTISING	\$0	\$0	\$0
Total Local Revenues		\$3,368,111	\$3,683,238	\$315,127
Transfers from Other Funds				
260-0000-341.06-01	TRANSFER FROM GENERAL FD	\$1,067,633	\$949,826	-\$117,807
Total Transfers from Other Funds		\$1,067,633	\$949,826	-\$117,807
Total Code Compliance Fund		\$4,435,744	\$4,633,064	\$197,320
Transportation Fund				
Property Taxes				
280-0000-311.01-01	CURRENT	\$975,335	\$1,064,893	\$89,558
280-0000-311.06-01	PENALTIES	\$0	\$10,890	\$10,890
280-0000-311.06-02	INTEREST	\$0	\$6,602	\$6,602
Total Property Taxes		\$975,335	\$1,082,385	\$107,050
Local Revenues				
280-0000-312.17-01	GAS TAX	\$3,672,032	\$5,884,693	\$2,212,661
280-0000-313.03-35	SITE PLAN REVIEW FEES	\$15,315	\$17,300	\$1,985
280-0000-314.01-01	COUNTY COURT FINES	\$0	\$0	\$0
280-0000-315.01-01	INTEREST ON INVESTMENTS	\$15,000	\$32,054	\$17,054
280-0000-318.99-15	MISCELLANEOUS	\$0	\$0	\$0
280-0000-318.99-19	PROFFERS	\$0	\$0	\$0
280-0000-318.99-27	LH EAST SP PROFFER FEES	\$0	\$185,295	\$185,295
280-0000-318.99-28	LH WEST SP PROFFER FEES	\$0	\$292,272	\$292,272
280-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0
Total Local Revenues		\$3,702,347	\$6,411,614	\$2,709,267
Debt Proceeds & Bond Interest Earnings				
280-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0
280-0000-341.04-12	BOND PREMIUMS	\$0	\$0	\$0
280-0000-341.04-14	INT EDA SP TAX ANT NOTES	\$0	\$0	\$0

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
Total Debt Proceeds & Bond Interest Earnings		\$0	\$0	\$0
<i>Transfers from Other Funds</i>				
280-0000-341.06-01	TRANSFER FROM GENERAL FD	\$700,000	\$700,000	\$0
280-0000-341.06-04	TRANSFER FROM CAP PROJS	\$176,134	\$175,945	-\$189
Total Transfers from Other Funds		\$876,134	\$875,945	-\$189
Total Transportation Fund		\$5,553,816	\$8,369,944	\$2,816,128

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
Capital Projects Fund				
<i>Debt Proceeds & Bond Interest Earnings</i>				
310-0000-341.04-01	BOND PROCEEDS	\$8,370,000	\$8,370,000	\$0
310-0000-341.04-05	LEASE PROCEEDS	\$0	\$0	\$0
310-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$244,883	\$244,883
310-0000-341.04-10	INTRST ON LEASE PROCEEDS	\$0	\$0	\$0
310-0000-341.04-12	BOND PREMIUMS	\$1,092,964	\$1,092,964	\$0
Total Debt Proceeds & Bond Interest Earnings		\$9,462,964	\$9,707,847	\$244,883
<i>Other Local Revenue</i>				
310-0000-314.01-08	BOND FORFEITURE	\$0	\$0	\$0
310-0000-315.01-01	INTEREST ON INVESTMENTS	\$50,000	\$97,006	\$47,006
310-0000-315.02-05	FIELD RENTAL/CONC (CAPTL)	\$95,000	\$100,945	\$5,945
310-0000-318.99-06	SALE SURPLUS PROPERTY	\$0	\$0	\$0
310-0000-318.99-15	MISCELLANEOUS	-\$30	\$42,112	\$42,142
310-0000-318.99-18	OTHER LOCAL REV SOURCES	\$0	\$0	\$0
310-0000-318.99-19	PROFFERS	\$568,586	\$163,475	-\$405,111
310-0000-318.99-23	DONATIONS	\$65,653	\$0	-\$65,653
310-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0
310-0000-318.99-46	SPECIAL ASSESSMENTS	\$30,000	\$49,783	\$19,783
310-0000-318.99-48	BOND FORFEITURES	\$0	\$0	\$0
310-0000-341.02-01	LAND SALE SURPLUS	\$0	\$0	\$0
Total Other Local Revenue		\$809,209	\$453,321	-\$355,888
<i>State Revenue</i>				
310-0000-324.04-02	EMERGENCY SERVICES	\$0	\$0	\$0
310-0000-324.04-13	GRANT REVENUES	\$383,896	\$233,895	-\$150,001
310-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$2,333,523	\$352,195	-\$1,981,328
Total State Revenue		\$2,717,419	\$586,090	-\$2,131,329
<i>Federal Revenue</i>				
310-0000-333.01-08	OTHER FEDERAL GRANTS	\$341,852	\$20,695	-\$321,157
310-0000-333.04-01	OTHER FEDERAL GRANTS	\$975,788	\$11,052	-\$964,736
310-0000-333.04-03	BAB SUBSIDY (ARRA)	\$432,544	\$432,079	-\$465
310-0000-333.04-04	QECB SUBSIDY	\$26,104	\$26,076	-\$28
Total Federal Revenue		\$1,776,288	\$489,902	-\$1,286,386
<i>Transfers from Other Funds</i>				
310-0000-341.06-01	TRANSFER FROM GENERAL FD	\$14,381,048	\$14,381,048	\$0
310-0000-341.06-02	FROM UTIL CAP PROJ	\$0	\$0	\$0
310-0000-341.06-03	FROM UTILITY OPERATING	\$507,612	\$56,791	-\$450,821
310-0000-341.06-05	FROM ECON DEV FUND	\$0	\$0	\$0
310-0000-341.06-07	FROM CODE COMPLIANCE FUND	\$40,000	\$40,000	\$0
310-0000-341.06-10	FROM TRANSPORTATION FUND	\$153,740	\$0	-\$153,740
310-0000-341.06-11	FROM FIRE/EMS SVC FEE FND	\$0	\$0	\$0
310-0000-341.06-13	FROM SCHOOL CAPITAL PROJ	\$0	\$0	\$0
Total Transfers from Other Funds		\$15,082,400	\$14,477,839	-\$604,561
Total General Capital Projects Revenue		\$29,848,280	\$25,714,999	-\$4,133,281

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
School Capital Projects Fund				
Local Revenue				
320-0000-316.12-01	SCHOOL OTHER REVENUE	\$0	\$0	\$0
320-0000-318.99-15	MISCELLANEOUS	\$0	\$2,837	\$2,837
320-0000-318.99-19	PROFFERS	\$0	\$0	\$0
Total Local Revenue		\$0	\$2,837	\$2,837
State & Federal Revenue				
320-0000-324.02-03	OTHER STATE FUNDS SCHOOL	\$0	\$0	\$0
320-0000-333.04-01	OTHER FEDERAL GRANTS	\$0	\$0	\$0
Total State & Federal Revenue		\$0	\$0	\$0
Debt Proceeds & Bond Interest Earnings				
320-0000-341.04-01	BOND PROCEEDS	\$19,615,000	\$19,615,000	\$0
320-0000-341.04-02	LITERARY LOANS	\$0	\$0	\$0
320-0000-341.04-06	VPSA BOND PROCEEDS	\$0	\$0	\$0
320-0000-341.04-08	INTEREST GO/IDA/EDA BONDS	\$0	\$97,061	\$97,061
320-0000-341.04-09	INTEREST REV VPSA BONDS	\$0	\$0	\$0
320-0000-341.04-11	INTEREST REV LITERARY BD	\$0	\$0	\$0
320-0000-341.04-12	BOND PREMIUMS	\$2,898,821	\$2,898,821	\$0
320-0000-341.04-13	EDA LEASE REV PROCEEDS	\$0	\$0	\$0
Total Debt Proceeds & Bond Interest Earnings		\$22,513,821	\$22,610,882	\$97,061
Transfers from Other Funds				
320-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$0	\$0
320-0000-341.06-04	TRANSFER FROM CAP PROJS	\$0	\$0	\$0
320-0000-341.06-06	FROM SCHOOL OPERATING FD	\$0	\$0	\$0
Total Transfers from Other Funds		\$0	\$0	\$0
Total School Capital Projects Fund Revenues		\$22,513,821	\$22,613,719	\$99,898

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
Utilities Operating Fund				
<i>User Fees</i>				
510-0000-316.20-01	WATER USER FEES	\$12,205,020	\$12,674,817	\$469,797
510-0000-316.20-02	SEWER USER FEES	\$9,203,356	\$9,323,149	\$119,793
510-0000-316.20-03	FRBURG USER FEES FMC	\$320,000	\$624,498	\$304,498
510-0000-316.20-04	FRBURG USER FEES MOTTS	\$1,200,000	\$1,169,829	-\$30,171
510-0000-316.20-08	SPOTSY SCH BRD O&M SEW SY	\$75,000	\$73,806	-\$1,194
510-0000-316.20-11	DEBT SERVICE FEES	\$6,560,080	\$5,089,576	-\$1,470,504
510-0000-316.20-12	ADMINISTRATIVE FEES	\$1,775,244	\$1,806,173	\$30,929
510-0000-316.20-13	FRBURG USER FEES SLUDGE	\$0	\$323,634	\$323,634
Total User Fees		\$31,338,700	\$31,085,482	-\$253,218
<i>Miscellaneous</i>				
510-0000-315.01-01	INTEREST ON INVESTMENTS	\$130,000	\$317,179	\$187,179
510-0000-315.01-02	INTEREST W/S REV BOND	\$0	\$0	\$0
510-0000-316.08-06	COMPOST SALE REVENUES	\$200,000	\$206,292	\$6,292
510-0000-315.01-07	INSURANCE DIVIDEND	\$0	\$0	\$0
510-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	-\$116,047	-\$116,047
510-0000-315.02-06	ANTENNA/WATER TOWER RENTL	\$55,857	\$110,316	\$54,459
510-0000-316.07-01	STREET LIGHTS	\$0	-\$832	-\$832
510-0000-316.20-05	PENALTIES W/S USER FEES	\$550,000	\$568,257	\$18,257
510-0000-316.20-10	ACCOUNT TRANSACTION FEE	\$80,000	\$86,524	\$6,524
510-0000-316.21-01	WATER CONNECTIONS	\$30,000	\$84,643	\$54,643
510-0000-316.21-02	SEWER CONNECTIONS	\$30,000	\$47,636	\$17,636
510-0000-316.21-03	METER/OTHER CONNECTIONS	\$100,000	\$254,670	\$154,670
510-0000-318.20-01	DISPOSAL TICKETS	\$100,000	\$74,820	-\$25,180
510-0000-318.20-02	UTILITY INSP FEES	\$20,000	\$45,533	\$25,533
510-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$25,215	\$25,215
510-0000-318.20-04	RECONNECTION FEES	\$100,000	\$111,600	\$11,600
510-0000-318.20-07	MULTI-VISIT METER SET FEE	\$1,000	\$950	-\$50
510-0000-318.20-08	CONTRIB FROM DEVELOPERS	\$0	\$2,858,033	\$2,858,033
510-0000-318.20-09	W/S PLANT ASSISTANCE	\$300,000	\$12,840	-\$287,160
510-0000-318.20-10	CCTV INSPECTION FEES	\$15,000	\$11,248	-\$3,752
510-0000-318.99-06	SALE SURPLUS PROPERTY	\$6,500	\$37,954	\$31,454
510-0000-318.99-13	ADMIN COLLECTION FEE	\$0	\$17,355	\$17,355
510-0000-318.99-15	MISCELLANEOUS	\$85,000	-\$25,288	-\$110,288
510-0000-318.99-20	INSURANCE RECOVERY REV	\$0	\$14,228	\$14,228
510-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0
510-0000-341.02-01	LAND SALE SURPLUS	\$0	\$0	\$0
Total Miscellaneous		\$1,803,357	\$4,743,126	\$2,939,769
<i>State & Federal Revenue</i>				
510-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$1,929	\$1,929
510-0000-333.01-10	FEMA EMERGENCY FUND	\$0	\$9,040	\$9,040
510-0000-333.04-03	BAB SUBSIDY (ARRA)	\$502,400	\$501,861	-\$539
Total State & Federal Revenue		\$502,400	\$512,830	\$10,430
<i>Debt Proceeds</i>				
510-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0
Total Debt Proceeds		\$0	\$0	\$0

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
<i>Transfers from Other Funds</i>				
510-0000-341.06-01	TRANSFER FROM GENERAL FD	\$120,000	\$0	-\$120,000
510-0000-341.06-02	FROM UTIL CAP PROJS	\$0	\$0	\$0
510-0000-341.06-04	TRANSFER FROM CAP PROJS	\$34,341	\$116,670	\$82,329
510-0000-341.06-10	FROM TRANSPORTATION FUND	\$100,000	\$77,486	-\$22,514
Total Transfers from Other Funds		\$254,341	\$194,156	-\$60,185
Total Utilities Operating Fund Revenues		\$33,898,798	\$36,535,594	\$2,636,796

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
Utilities Capital Projects Fund				
<i>Connection Fees</i>				
520-0000-316.21-04	AVAILABILITY SEWER FEES	\$1,314,590	\$2,816,890	\$1,502,300
520-0000-316.21-05	AVAILABILITY WATER FEES	\$1,323,380	\$2,890,090	\$1,566,710
Total Connection Fees		\$2,637,970	\$5,706,980	\$3,069,010
<i>Miscellaneous</i>				
520-0000-315.01-99	UNREALIZED G/L ON INVESTM	\$0	-\$292,663	-\$292,663
520-0000-315.01-01	INTEREST ON INVESTMENTS	\$150,000	\$379,808	\$229,808
520-0000-315.01-02	INTEREST W/S REV BOND	\$0	\$30,164	\$30,164
520-0000-318.20-03	MISCELLANEOUS REVENUE	\$0	\$0	\$0
520-0000-318.99-33	FOIA REIMBURSEMENT	\$0	\$0	\$0
520-0000-341.07-01	CONTRIBUTED CAPITAL	\$4,224,943	\$172,844	-\$4,052,099
Total Miscellaneous		\$4,374,943	\$290,153	-\$4,084,790
<i>State Revenues</i>				
520-0000-324.03-01	WQIF GRANT	\$0	\$0	\$0
520-0000-324.04-99	OTHER REIMB COMMONWEALTH	\$0	\$22,000	\$22,000
Total State Revenues		\$0	\$22,000	\$22,000
<i>Debt Proceeds & Bond Interest Earnings</i>				
520-0000-341.04-01	BOND PROCEEDS	\$0	\$0	\$0
520-0000-341.04-12	BOND PREMIUMS	\$0	\$0	\$0
Total Debt Proceeds & Bond Interest Earnings		\$0	\$0	\$0
<i>Transfers from Other Funds</i>				
520-0000-341.06-01	TRANSFER FROM GENERAL FD	\$0	\$0	\$0
520-0000-341.06-03	FROM UTILITY OPERATING	\$7,043,961	\$7,043,961	\$0
Total Transfers from Other Funds		\$7,043,961	\$7,043,961	\$0
Total Utilities Capital Project Fund Revenue		\$14,056,874	\$13,063,094	-\$993,780

Revenues - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Revenues	Variance
Joint Fleet Maintenance Fund				
<i>Charges for Services</i>				
610-0000-316.30-01	SERVICE CHARGES JFMF	\$2,648,798	\$2,440,648	-\$208,150
610-0000-318.99-15	MISCELLANEOUS	\$0	\$57	\$57
Total Charges for Services		\$2,648,798	\$2,440,705	-\$208,093
<i>Contributed Capital</i>				
610-0000-341.07-01	CONTRIBUTED CAPITAL	\$0	\$0	\$0
Total Contributed Capital		\$0	\$0	\$0
Total Joint Fleet Maintenance		\$2,648,798	\$2,440,705	-\$208,093

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
GENERAL FUND				
<i>Board of Supervisors</i>				
PERSONNEL		\$191,867	\$195,065	-\$3,198
OPERATING		\$74,835	\$55,825	\$19,010
Board of Supervisors Total		\$266,702	\$250,890	\$15,812
<i>County Administration</i>				
PERSONNEL		\$700,889	\$682,373	\$18,516
OPERATING		\$43,863	\$38,431	\$5,432
CAPITAL		\$11,585	\$13,814	-\$2,229
County Administration Total		\$756,337	\$734,618	\$21,719
<i>County Attorney</i>				
PERSONNEL		\$940,701	\$788,989	\$151,712
OPERATING		\$253,453	\$235,720	\$17,733
CAPITAL		\$283	\$606	-\$323
County Attorney Total		\$1,194,437	\$1,025,315	\$169,122
<i>Human Resources</i>				
PERSONNEL		\$626,865	\$605,746	\$21,119
OPERATING		\$194,653	\$132,848	\$61,805
CAPITAL		\$3,341	\$3,341	\$0
Human Resources Total		\$824,859	\$741,935	\$82,924
<i>Independent Auditor</i>				
OPERATING		\$304,597	\$234,993	\$69,604
Independent Auditor Total		\$304,597	\$234,993	\$69,604
<i>Commissioner of Revenue</i>				
PERSONNEL		\$1,303,984	\$1,126,071	\$177,913
OPERATING		\$63,433	\$78,976	-\$15,543
CAPITAL		\$6,249	\$5,699	\$550
Commissioner of Revenue Total		\$1,373,666	\$1,210,746	\$162,920
<i>Assessment</i>				
PERSONNEL		\$852,419	\$810,343	\$42,076
OPERATING		\$34,877	\$27,096	\$7,781
CAPITAL		\$3,920	\$3,097	\$823
Assessment Total		\$891,216	\$840,536	\$50,680
<i>Treasurer</i>				
PERSONNEL		\$1,457,165	\$1,403,982	\$53,183
OPERATING		\$334,007	\$297,636	\$36,371
CAPITAL		\$5,100	\$3,070	\$2,030
Treasurer Total		\$1,796,272	\$1,704,688	\$91,584

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
<i>Finance</i>				
PERSONNEL		\$1,497,895	\$1,332,579	\$165,316
OPERATING		\$321,286	\$258,629	\$62,657
CAPITAL		\$7,149	\$1,710	\$5,439
Finance Total		\$1,826,330	\$1,592,918	\$233,412
<i>Procurement</i>				
PERSONNEL		\$367,026	\$360,419	\$6,607
OPERATING		\$18,343	\$6,906	\$11,437
Procurement Total		\$385,369	\$367,325	\$18,044
<i>Information Services</i>				
PERSONNEL		\$2,803,549	\$2,413,003	\$390,546
OPERATING		\$3,302,244	\$2,891,402	\$410,842
CAPITAL		\$30,939	\$19,612	\$11,327
Information Services Total		\$6,136,732	\$5,324,017	\$812,715
<i>Central Supplies</i>				
OPERATING		\$27,197	\$20,393	\$6,804
Central Supplies Total		\$27,197	\$20,393	\$6,804
<i>Risk Management</i>				
PERSONNEL		\$40,000	\$12,543	\$27,457
OPERATING		\$43,745	\$45,423	-\$1,678
Risk Management Total		\$83,745	\$57,966	\$25,779
<i>Registrar/Electoral Board</i>				
PERSONNEL		\$246,825	\$253,529	-\$6,704
OPERATING		\$128,071	\$165,650	-\$37,579
CAPITAL		\$6,633	\$3,471	\$3,162
Registrar/Electoral Board Total		\$381,529	\$422,650	-\$41,121
<i>Circuit Court - 1</i>				
PERSONNEL		\$140,992	\$135,178	\$5,814
OPERATING		\$10,577	\$6,250	\$4,327
CAPITAL		\$4,559	\$1,184	\$3,375
Circuit Court - 1 Total		\$156,128	\$142,612	\$13,516
<i>Circuit Court - 2</i>				
PERSONNEL		\$90,222	\$88,137	\$2,085
OPERATING		\$7,629	\$4,599	\$3,030
CAPITAL		\$0	\$2,443	-\$2,443
Circuit Court - 2 Total		\$97,851	\$95,179	\$2,672
<i>General District Court</i>				
OPERATING		\$32,056	\$24,505	\$7,551
General District Court Total		\$32,056	\$24,505	\$7,551

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
<i>Magistrates</i>				
OPERATING		\$6,994	\$3,813	\$3,181
CAPITAL		\$544	\$652	-\$108
Magistrates Total		\$7,538	\$4,465	\$3,073
<i>Juvenile & Domestic Court</i>				
OPERATING		\$45,702	\$35,200	\$10,502
Juvenile & Domestic Court Total		\$45,702	\$35,200	\$10,502
<i>Clerk of the Circuit Court</i>				
PERSONNEL		\$1,285,149	\$1,225,893	\$59,256
OPERATING		\$217,319	\$150,099	\$67,220
CAPITAL		\$0	\$320	-\$320
Clerk of the Circuit Court Total		\$1,502,468	\$1,376,312	\$126,156
<i>Sheriff - Courts/Civil Process</i>				
PERSONNEL		\$3,287,969	\$3,136,675	\$151,294
OPERATING		\$36,318	\$29,932	\$6,386
CAPITAL		\$11,475	\$11,629	-\$154
Sheriff - Courts/Civil Process Total		\$3,335,762	\$3,178,236	\$157,526
<i>Victim/Witness Program</i>				
PERSONNEL		\$294,384	\$245,192	\$49,192
OPERATING		\$47,646	\$36,002	\$11,644
CAPITAL		\$7,049	\$5,447	\$1,602
Victim/Witness Program Total		\$349,079	\$286,641	\$62,438
<i>Commonwealth's Attorney</i>				
PERSONNEL		\$1,820,343	\$1,777,671	\$42,672
OPERATING		\$139,774	\$123,279	\$16,495
CAPITAL		\$0	\$614	-\$614
Commonwealth's Attorney Total		\$1,960,117	\$1,901,564	\$58,553
<i>Comm Attny - Forfeiture/Seizure</i>				
OPERATING		\$120,227	\$14,818	\$105,409
Comm Attny - Forfeiture/Seizure Total		\$120,227	\$14,818	\$105,409
<i>Communications</i>				
PERSONNEL		\$2,265,905	\$2,250,997	\$14,908
OPERATING		\$202,027	\$109,888	\$92,139
CAPITAL		\$4,000	\$3,989	\$11
Communications Total		\$2,471,932	\$2,364,874	\$107,058
<i>Sheriff</i>				
PERSONNEL		\$12,688,872	\$12,462,203	\$226,669
OPERATING		\$1,827,110	\$1,832,103	-\$4,993
CAPITAL		\$224,387	\$223,852	\$535
Sheriff Total		\$14,740,369	\$14,518,158	\$222,211
<i>Sheriff - Forfeiture/Seizure</i>				
OPERATING		\$555,566	\$7,000	\$548,566

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
CAPITAL		\$63,149	\$349	\$62,800
Sheriff - Forfeiture/Seizure Total		\$618,715	\$7,349	\$611,366
<i>Fire, Rescue & Emer Svcs</i>				
PERSONNEL		\$17,116,925	\$16,778,159	\$338,766
OPERATING		\$745,902	\$712,114	\$33,788
CAPITAL		\$282,681	\$295,077	-\$12,396
Fire, Rescue & Emer Svcs Total		\$18,145,508	\$17,785,350	\$360,158
<i>Volunteer Fire & Rescue Svcs</i>				
PERSONNEL		\$155,703	\$147,000	\$8,703
OPERATING		\$219,963	\$212,702	\$7,261
Volunteer Fire & Rescue Svcs Total		\$375,666	\$359,702	\$15,964
<i>Consolidated Fire & Rescue</i>				
PERSONNEL		\$15,490	\$17,774	-\$2,284
OPERATING		\$3,964,032	\$3,221,971	\$742,061
Consolidated Fire & Rescue Total		\$3,979,522	\$3,239,745	\$739,777
<i>Regional Detention Facilities</i>				
OPERATING		\$6,458,561	\$6,095,487	\$363,074
Regional Detention Facilities Total		\$6,458,561	\$6,095,487	\$363,074
<i>Court Services Unit</i>				
OPERATING		\$19,704	\$19,174	\$530
CAPITAL		\$3,620	\$2,929	\$691
Court Services Unit Total		\$23,324	\$22,103	\$1,221
<i>CSU - Outreach Detention</i>				
PERSONNEL		\$66,194	\$67,587	-\$1,393
OPERATING		\$25,760	\$10,332	\$15,428
CSU - Outreach Detention Total		\$91,954	\$77,919	\$14,035
<i>CSU - VJCCCA Crime Ctrl Prgs</i>				
OPERATING		\$124,296	\$123,403	\$893
CSU - VJCCCA Crime Ctrl Prgs Total		\$124,296	\$123,403	\$893
<i>CSU - Correction & Detention</i>				
PERSONNEL		\$59,010	\$29,111	\$29,899
OPERATING		\$237,327	\$235,668	\$1,659
CSU - Correction & Detention Total		\$296,337	\$264,779	\$31,558
<i>Animal Control</i>				
PERSONNEL		\$1,175,725	\$1,140,538	\$35,187
OPERATING		\$218,001	\$229,029	-\$11,028
Animal Control Total		\$1,393,726	\$1,369,567	\$24,159
<i>Medical Examiner</i>				
OPERATING		\$500	\$1,570	-\$1,070
Medical Examiner Total		\$500	\$1,570	-\$1,070

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
<i>Facilities Management</i>				
PERSONNEL		\$481,748	\$477,201	\$4,547
OPERATING		\$28,181	\$10,548	\$17,633
Facilities Management Total		\$509,929	\$487,749	\$22,180
<i>Refuse Collection</i>				
PERSONNEL		\$1,815,216	\$1,541,422	\$273,794
OPERATING		\$382,311	\$354,311	\$28,000
CAPITAL		\$61,882	\$58,503	\$3,379
Refuse Collection Total		\$2,259,409	\$1,954,236	\$305,173
<i>Refuse Disposal</i>				
PERSONNEL		\$921,726	\$721,624	\$200,102
OPERATING		\$851,926	\$598,205	\$253,721
CAPITAL		\$5,300	\$4,470	\$830
Refuse Disposal Total		\$1,778,952	\$1,324,299	\$454,653
<i>Recycling/Litter Control</i>				
PERSONNEL		\$218,868	\$181,195	\$37,673
OPERATING		\$174,968	\$146,795	\$28,173
Recycling/Litter Control Total		\$393,836	\$327,990	\$65,846
<i>Maintenance</i>				
PERSONNEL		\$895,958	\$747,074	\$148,884
OPERATING		\$1,340,337	\$1,383,820	-\$43,483
CAPITAL		\$2,259	\$2,259	\$0
Maintenance Total		\$2,238,554	\$2,133,153	\$105,401
<i>General Buildings & Grounds</i>				
OPERATING		\$1,934,884	\$1,644,135	\$290,749
General Buildings & Grounds Total		\$1,934,884	\$1,644,135	\$290,749
<i>Health Department</i>				
OPERATING		\$647,569	\$635,011	\$12,558
Health Department Total		\$647,569	\$635,011	\$12,558
<i>RACSB</i>				
OPERATING		\$365,045	\$365,045	\$0
RACSB Total		\$365,045	\$365,045	\$0
<i>Social Services</i>				
PERSONNEL		\$6,003,662	\$5,646,082	\$357,580
OPERATING		\$3,807,453	\$4,044,958	-\$237,505
CAPITAL		\$50,010	\$50,618	-\$608
Social Services Total		\$9,861,125	\$9,741,658	\$119,467
<i>CSA</i>				
PERSONNEL		\$47,052	\$46,416	\$636
OPERATING		\$8,315,507	\$8,670,286	-\$354,779
CSA Total		\$8,362,559	\$8,716,702	-\$354,143

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
<i>Tax Relief</i>				
OPERATING		\$992,774	\$1,113,904	-\$121,130
Tax Relief Total		\$992,774	\$1,113,904	-\$121,130
<i>Regional Agencies</i>				
OPERATING		\$119,802	\$119,802	\$0
Regional Agencies Total		\$119,802	\$119,802	\$0
<i>Germanna Community College</i>				
OPERATING		\$229,395	\$229,395	\$0
Germanna Community College Total		\$229,395	\$229,395	\$0
<i>Parks and Recreation</i>				
PERSONNEL		\$2,127,058	\$1,978,547	\$148,511
OPERATING		\$829,921	\$741,036	\$88,885
CAPITAL		\$85,909	\$85,407	\$502
Parks and Recreation Total		\$3,042,888	\$2,804,990	\$237,898
<i>Museum</i>				
PERSONNEL		\$35,430	\$35,639	-\$209
OPERATING		\$37,423	\$29,060	\$8,363
CAPITAL		\$13,980	\$16,080	-\$2,100
Museum Total		\$86,833	\$80,779	\$6,054
<i>Regional Library</i>				
OPERATING		\$4,191,317	\$4,191,317	\$0
Regional Library Total		\$4,191,317	\$4,191,317	\$0
<i>Planning</i>				
PERSONNEL		\$830,145	\$817,533	\$12,612
OPERATING		\$95,414	\$58,480	\$36,934
Planning Total		\$925,559	\$876,013	\$49,546
<i>Planning Commission</i>				
PERSONNEL		\$36,179	\$36,380	-\$201
OPERATING		\$3,480	\$6	\$3,474
Planning Commission Total		\$39,659	\$36,386	\$3,273
<i>Planning Comm/Committees</i>				
OPERATING		\$1,594	\$0	\$1,594
Planning Comm/Committees Total		\$1,594	\$0	\$1,594
<i>Economic Development</i>				
PERSONNEL		\$558,688	\$544,164	\$14,524
OPERATING		\$408,736	\$265,521	\$143,215
CAPITAL		\$1,389	\$1,389	\$0
ED GRANTS/RESERVES		\$30,000	\$2,552	\$27,448
Economic Development Total		\$998,813	\$813,626	\$185,187

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
<i>Tourism</i>				
OPERATING		\$241,305	\$223,898	\$17,407
Tourism Total		\$241,305	\$223,898	\$17,407
<i>Visitor Center's</i>				
PERSONNEL		\$151,775	\$141,013	\$10,762
OPERATING		\$65,492	\$55,163	\$10,329
Visitor Center's Total		\$217,267	\$196,176	\$21,091
<i>Tourism Projects - ED</i>				
OPERATING		\$29,200	\$22,402	\$6,798
Tourism Projects - ED Total		\$29,200	\$22,402	\$6,798
<i>Tourism Projects - P&R</i>				
OPERATING		\$78,750	\$55,668	\$23,082
Tourism Projects - P&R Total		\$78,750	\$55,668	\$23,082
<i>Extension Office</i>				
PERSONNEL		\$82,502	\$81,454	\$1,048
OPERATING		\$91,836	\$76,362	\$15,474
Extension Office Total		\$174,338	\$157,816	\$16,522
<i>Non-Departmental</i>				
PERSONNEL		\$938,940	\$1,168,302	-\$229,362
OPERATING		\$563,511	\$38,499	\$525,012
Non-Departmental Total		\$1,502,451	\$1,206,801	\$295,650
<i>General Fund Transfers</i>				
TRANSFERS		\$142,640,727	\$139,847,597	\$2,793,130
General Fund Transfers Total		\$142,640,727	\$139,847,597	\$2,793,130
<i>General County Debt</i>				
DEBT SERVICE		\$10,176,320	\$10,035,276	\$141,044
General County Debt Total		\$10,176,320	\$10,035,276	\$141,044
Total General Fund				
PERSONNEL		\$66,637,015	\$63,650,803	\$2,986,212
OPERATING		\$46,235,726	\$42,802,493	\$3,433,233
CAPITAL		\$897,392	\$821,631	\$75,761
ED GRANTS/RESERVES		\$30,000	\$2,552	\$27,448
TRANSFERS		\$142,640,727	\$139,847,597	\$2,793,130
DEBT SERVICE		\$10,176,320	\$10,035,276	\$141,044
Total General Fund		\$266,617,180	\$257,160,352	\$9,456,828

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
		\$123,976,453	\$117,312,755	\$6,663,698
School Operating Fund			\$3,442,096	
<i>School Operating Fund</i>				
OPERATING		\$271,757,345	\$267,545,703	\$4,211,642
TRANSFERS		\$63,870	\$63,870	\$0
School Operating Fund Total		\$271,821,215	\$267,609,573	\$4,211,642
<i>School Food Service Fund</i>				
OPERATING		\$9,976,526	\$9,845,133	\$131,393
School Food Service Fund Total		\$9,976,526	\$9,845,133	\$131,393
Economic Development Opportunities Fund				
<i>EDO Fund</i>				
OPERATING		\$2,636,160	\$1,097,882	\$1,538,278
DEBT SERVICE		\$61,748	\$61,747	\$1
EDO Fund Total		\$2,697,908	\$1,159,629	\$1,538,279
Fire/EMS Service Fee Fund				
<i>Fire/EMS Service Fee Fund</i>				
TRANSFERS		\$2,903,846	\$2,881,089	\$22,757
Fire/EMS Service Fee Fund Total		\$2,903,846	\$2,881,089	\$22,757
Code Compliance Fund				
<i>Code Compliance - Building</i>				
PERSONNEL		\$1,852,021	\$1,743,809	\$108,212
OPERATING		\$130,569	\$75,179	\$55,390
CAPITAL		\$63,000	\$62,582	\$418
TRANSFERS		\$479,498	\$425,973	\$53,525
Code Compliance - Building Total		\$2,525,088	\$2,307,543	\$217,545
<i>Code Compliance - Zoning</i>				
PERSONNEL		\$1,189,784	\$1,170,331	\$19,453
OPERATING		\$465,705	\$399,808	\$65,897
TRANSFERS		\$395,284	\$342,610	\$52,674
Code Compliance - Zoning Total		\$2,050,773	\$1,912,749	\$138,024
<i>Code Compliance - General</i>				
PERSONNEL		\$265,900	\$0	\$265,900
OPERATING		-\$1,500	\$0	-\$1,500
Code Compliance - General Total		\$264,400	\$0	\$264,400
Total Code Compliance Fund				
PERSONNEL		\$3,307,705	\$2,914,140	\$393,565
OPERATING		\$594,774	\$474,987	\$119,787
CAPITAL		\$63,000	\$62,582	\$418
TRANSFERS		\$874,782	\$768,583	\$106,199
Total Code Compliance Fund		\$4,840,261	\$4,220,292	\$619,969

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
Transportation Fund				
<i>Transportation</i>				
PERSONNEL		\$338,595	\$312,780	\$25,815
OPERATING		\$1,892,736	\$1,891,576	\$1,160
Transportation Total		\$2,231,331	\$2,204,356	\$26,975
<i>Massaponax Special Service District</i>				
DEBT SERVICE		\$341,950	\$341,950	\$0
Massaponax Special Service District Total		\$341,950	\$341,950	\$0
<i>Harrison Crossing Special Service District</i>				
DEBT SERVICE		\$422,450	\$422,450	\$0
Harrison Crossing Special Service District Total		\$422,450	\$422,450	\$0
<i>Lee Hill East Special Service District</i>				
DEBT SERVICE		\$223,899	\$223,900	-\$1
Lee Hill East Special Service District Total		\$223,899	\$223,900	-\$1
<i>Lee Hill West Special Service District</i>				
DEBT SERVICE		\$377,885	\$377,885	\$0
Lee Hill West Special Service District Total		\$377,885	\$377,885	\$0
<i>Debt Service</i>				
DEBT SERVICE		\$3,360,188	\$3,352,988	\$7,200
Debt Service Total		\$3,360,188	\$3,352,988	\$7,200
<i>Reservation of Service District Funds</i>				
ED GRANTS/RESERVES		\$1,364,096	\$0	\$1,364,096
Reservation of Service District Funds Total		\$1,364,096	\$0	\$1,364,096
<i>Transportation Fund Transfers</i>				
Transportation Fund Transfers Total		\$253,740	\$77,486	\$176,254
Total Transportation Fund				
PERSONNEL		\$338,595	\$312,780	\$25,815
OPERATING		\$1,892,736	\$1,891,576	\$1,160
ED GRANTS/RESERVES		\$1,364,096	\$0	\$1,364,096
TRANSFERS		\$253,740	\$77,486	\$176,254
DEBT SERVICE		\$4,726,372	\$4,719,173	\$7,199
Total Transportation Fund		\$8,575,539	\$7,001,015	\$1,574,524

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
Capital Projects Fund				
<i>Capital Projects - Construction Management</i>				
PERSONNEL		\$150,295	\$65,456	\$84,839
OPERATING		\$7,325	\$3,838	\$3,487
Capital Projects - Construction Management Total		\$157,620	\$69,294	\$88,326
<i>Capital Projects</i>				
OPERATING		\$4,534,908	\$586,116	\$3,948,792
CAPITAL		\$74,155,296	\$22,910,890	\$51,244,406
DEBT SERVICE		\$97,635	\$91,887	\$5,748
Capital Projects Total		\$78,787,839	\$23,588,893	\$55,198,946
<i>Capital Projects - Fund Transfers</i>				
TRANSFERS		\$1,159,489	\$1,241,326	-\$81,837
Capital Projects - Funds Transfers Total		\$1,159,489	\$1,241,326	-\$81,837
Total Capital Projects Fund				
PERSONNEL		\$150,295	\$65,456	\$84,839
OPERATING		\$4,542,233	\$589,954	\$3,952,279
CAPITAL		\$74,155,296	\$22,910,890	\$51,244,406
TRANSFERS		\$1,159,489	\$1,241,326	-\$81,837
DEBT SERVICE		\$97,635	\$91,887	\$5,748
Total Capital Projects Fund		\$80,104,948	\$24,899,513	\$55,205,435
School Capital Projects Fund				
<i>Schools Capital Projects Fund</i>				
OPERATING		\$27,130,927	\$26,586,274	\$544,653
DEBT SERVICE		\$216,123	\$216,123	\$0
Schools Capital Projects Fund Total		\$27,347,050	\$26,802,397	\$544,653
Utilities Operating Fund				
<i>Utilities - Administration</i>				
PERSONNEL		\$2,578,152	\$1,764,022	\$814,130
OPERATING		\$1,995,745	\$1,796,551	\$199,194
CAPITAL		\$67,471	\$67,471	\$0
Utilities - Administration Total		\$4,641,368	\$3,628,044	\$1,013,324
<i>Utilities - Garage Operations</i>				
PERSONNEL		\$76,761	\$75,439	\$1,322
OPERATING		\$22,012	\$18,055	\$3,957
Utilities - Garage Operations Total		\$98,773	\$93,494	\$5,279
<i>Utilities - Customer Service</i>				
PERSONNEL		\$562,214	\$523,626	\$38,588
OPERATING		\$603,684	\$608,237	-\$4,553
CAPITAL		\$29,025	\$0	\$29,025
Utilities - Customer Service Total		\$1,194,923	\$1,131,863	\$63,060

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
<i>Utilities - Ni River Water Plant</i>				
PERSONNEL		\$935,084	\$912,904	\$22,180
OPERATING		\$833,302	\$679,089	\$154,213
CAPITAL		\$29,425	\$28,936	\$489
Utilities - Ni River Water Plant Total		\$1,797,811	\$1,620,929	\$176,882
<i>Utilities - Motts Run WTP</i>				
PERSONNEL		\$956,457	\$909,219	\$47,238
OPERATING		\$1,217,690	\$1,120,242	\$97,448
CAPITAL		\$159,118	\$115,183	\$43,935
Utilities - Motts Run WTP Total		\$2,333,265	\$2,144,644	\$188,621
<i>Utilities - Water Conservation</i>				
OPERATING		\$44,265	\$27,848	\$16,417
Utilities - Water Conservation Total		\$44,265	\$27,848	\$16,417
<i>Utilities - Massaponax WWTP</i>				
PERSONNEL		\$1,454,264	\$1,320,531	\$133,733
OPERATING		\$1,207,921	\$1,017,105	\$190,816
CAPITAL		\$20,000	\$0	\$20,000
Utilities - Massaponax WWTP Total		\$2,682,185	\$2,337,636	\$344,549
<i>Utilities - FMC WWTP</i>				
PERSONNEL		\$734,612	\$650,961	\$83,651
OPERATING		\$587,039	\$544,443	\$42,596
CAPITAL		\$15,000	\$0	\$15,000
Utilities - FMC WWTP Total		\$1,336,651	\$1,195,404	\$141,247
<i>Utilities - Thornburg WWTP</i>				
PERSONNEL		\$277,333	\$272,959	\$4,374
OPERATING		\$131,497	\$52,021	\$79,476
CAPITAL		\$1,500	\$1,218	\$282
Utilities - Thornburg WWTP Total		\$410,330	\$326,198	\$84,132
<i>Utilities - Composting Operations</i>				
PERSONNEL		\$560,797	\$515,742	\$45,055
OPERATING		\$547,705	\$369,394	\$178,311
CAPITAL		\$0	\$0	\$0
Utilities - Composting Operations Total		\$1,108,502	\$885,136	\$223,366
<i>Utilities - W/S Transmissions</i>				
PERSONNEL		\$674,845	\$693,449	-\$18,604
OPERATING		\$873,451	\$782,150	\$91,301
CAPITAL		\$44,750	\$44,750	\$0
Utilities - W/S Transmissions Total		\$1,593,046	\$1,520,349	\$72,697

Expenditures - FY 2017 Preliminary End-of-Year Report

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
<i>Utilities - Infiltration & Inflow</i>				
PERSONNEL		\$824,236	\$750,134	\$74,102
OPERATING		\$171,329	\$129,174	\$42,155
CAPITAL		\$10,705	\$10,705	\$0
Utilities - Infiltration & Inflow Total		\$1,006,270	\$890,013	\$116,257
<i>Utilities - Line Location</i>				
PERSONNEL		\$447,013	\$431,005	\$16,008
OPERATING		\$41,492	\$44,185	-\$2,693
CAPITAL		\$37,933	\$37,932	\$1
Utilities - Line Location Total		\$526,438	\$513,122	\$13,316
<i>Utilities - Pump Station Maintenance</i>				
PERSONNEL		\$189,612	\$186,898	\$2,714
OPERATING		\$438,126	\$378,114	\$60,012
CAPITAL		\$2,900	\$2,900	\$0
Utilities - Pump Station Maintenance Total		\$630,638	\$567,912	\$62,726
<i>Utilities - Laboratory Services</i>				
PERSONNEL		\$328,513	\$302,161	\$26,352
OPERATING		\$142,903	\$138,874	\$4,029
CAPITAL		\$50,145	\$22,669	\$27,476
Utilities - Laboratory Services Total		\$521,561	\$463,704	\$57,857
<i>Utilities Fund Transfers</i>				
TRANSFERS		\$7,551,573	\$7,100,752	\$450,821
Utilities Fund Transfers Total		\$7,551,573	\$7,100,752	\$450,821
<i>Debt Service</i>				
DEBT SERVICE		\$10,592,030	\$10,095,030	\$497,000
Debt Service Total		\$10,592,030	\$10,095,030	\$497,000
Total Utilities Fund				
PERSONNEL		\$10,599,893	\$9,309,050	\$1,290,843
OPERATING		\$8,858,161	\$7,705,482	\$1,152,679
CAPITAL		\$467,972	\$331,764	\$136,208
TRANSFERS		\$7,551,573	\$7,100,752	\$450,821
DEBT SERVICE		\$10,592,030	\$10,095,030	\$497,000
Total Utilities Fund		\$38,069,629	\$34,542,078	\$3,527,551
Utilities Capital Projects Fund				
<i>Utilities Capital Projects Fund</i>				
OPERATING		\$231,964	\$79,948	\$152,016
CAPITAL		\$49,136,355	\$12,157,727	\$36,978,628
Utilities Capital Projects Fund Total		\$49,368,319	\$12,237,675	\$37,130,644

Account	Account Description	FY 2017 Adjusted Budget	Actual FY 2017 Expenditures	Variance
Joint Fleet Maintenance Fund				
<i>Joint Fleet Maintenance Fund</i>				
OPERATING		\$2,648,798	\$2,490,470	\$158,328
Joint Fleet Maintenance Fund Total		\$2,648,798	\$2,490,470	\$158,328

4th Quarter FY 2017 Budget Adjustments Greater than \$50K

Date	Amount	Reason
6/12/2017	\$50,000	Funding moved within the Information Services department line items to cover multiple radio repair items.
6/5/2017	\$50,000	Funding moved from the Chancellor Volunteer Fire Department auto repairs and maintenance line item to the FREMS auto repairs and maintenance line item.

Note : Policy adopted in November 2010 requiring quarterly reporting to BOS of items greater than \$50K.

**Spotsylvania County
FY 2017 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 17 but not expended before close of FY 17	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
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General Fund

Human Resources

Tuition Reimbursement	6,308			6,308
Employee Service Recognition Program Awards	2,336			2,336
In-House Training			19,321	0
Books & Subscriptions			2,426	0
Human Resources Total	\$8,644	\$0	\$21,747	\$8,644

Finance

Risk & Control Maturity Assessment	11,114			11,114
Finance Total	\$11,114	\$0	\$0	\$11,114

Information Services

Cloud Assessment	34,488			34,488
Degausser for Technology Equipment Destruction			5,100	0
Pictometry	46,450			46,450
Radio Tower Repairs	50,000			50,000
Contracted Staff Augmentation Services	200,000			200,000
Information Services Total	\$330,938	\$0	\$5,100	\$330,938

**Spotsylvania County
FY 2017 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 17 but not expended before close of FY 17	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
<i>Commonwealth's Attorney</i>				
Federal Forfeiture and Seizure		2,742		2,742
State Forfeiture and Seizure		106,518		106,518
Edward Byrne Memorial JAG Grant		6,076		6,076
<i>Commonwealth's Attorney Total</i>	\$0	\$115,336	\$0	\$115,336

<i>Sheriff</i>				
Federal Forfeiture and Seizure		15,954		15,954
Federal Treasury Forfeiture and Seizure		4,795		4,795
State Forfeiture and Seizure		398,991		398,991
Selective Enforcement for Alcohol Violations Grant		48,862		48,862
Selective Enforcement for Speed Violations Grant		14,327		14,327
Edward Byrne Memorial Justice Assistant Grant FY 14		3,278		3,278
Edward Byrne Memorial Justice Assistant Grant FY 15		3,003		3,003
Coverdell Grant		3,012		3,012
Narcan Spray Grant		2,195		2,195
Vesta 911 System Maintenance	105,600			105,600
Dive Team Equipment	13,774			13,774
Mobil Command Bus and MRAP			5,000	0
Emergency Response Team Rifle Replacements			15,886	0
Emergency Response Team Gear			13,777	0
<i>Sheriff Total</i>	\$119,374	\$494,417	\$34,663	\$613,791

**Spotsylvania County
FY 2017 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 17 but not expended before close of FY 17	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
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Fire, Rescue, and Emergency Management

Fire Programs		693,514		693,514
Four for Life		272,655		272,655
VOPEX Funding (VA Operations Plan Exercise)		-7,990		-7,990
SAFER Grant		173,410		173,410
Regional Training Center		9,210		9,210
Fire, Rescue and Emergency Management Total	\$0	\$1,140,799	\$0	\$1,140,799

Court Services Unit

Juvenile Crime Control Programs		893		893
Court Services Unit	\$0	\$893	\$0	\$893

Solid Waste/Recycling/Litter Control

Litter Grant		8,593		8,593
Recycling/Litter Control Total	\$0	\$8,593	\$0	\$8,593

Social Services

Emergency Assistance Program		36,639		36,639
First floor work area equipment & furniture			35,000	0
Social Services Total	\$0	\$36,639	\$35,000	\$36,639

Museum

SHA Contribution			4,800	0
Museum Total	\$0	\$0	\$4,800	\$0

**Spotsylvania County
FY 2017 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 17 but not expended before close of FY 17	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
<i>Economic Development</i>				
VBRSP Grant Local Match		15,000		15,000
LIDL Permit & Water/Sewer Incentives		750,000		750,000
idX Permit Incentives		75,000		75,000
<i>Economic Development Total</i>	\$0	\$840,000	\$0	\$840,000

<i>Tourism</i>				
VTC Marketing Grant		4,500		4,500
World War I & II Tourism Marketing Grant		8,000		8,000
Civil War Kids Camp Props & Instruction	400			400
<i>Tourism Total</i>	\$400	\$12,500	\$0	\$12,900

TOTAL GENERAL OPERATING REQUESTS	\$470,470	\$2,649,177	\$101,310	\$3,119,647
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**Spotsylvania County
FY 2017 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 17 but not expended before close of FY 17	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
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Utilities Fund

Utilities Administration

GIS Tech Support Associated with GPS Mapping Project	70,829			70,829
Utilities Administration	\$70,829	\$0	\$0	\$70,829

Massaponax WWTP

Gearbox	39,250			39,250
Storage Building			20,000	0
Wet Wells Cleaning	83,765			83,765
Massaponax WWTP Total	\$123,015	\$0	\$20,000	\$123,015

FMC WWTP

Storage Building			15,000	0
FMC WWTP Total	\$0	\$0	\$15,000	\$0

Thornburg WWTP

Clarifiers Repair	50,000			50,000
Liner Repairs			10,000	0
Thornburg WWTP Total	\$50,000	\$0	\$10,000	\$50,000

**Spotsylvania County
FY 2017 Carryover Requests**

Carryover Item	Criteria 1 - Obligated in FY 17 but not expended before close of FY 17	Criteria 2 - Grant Funded; Restricted; Committed	Requests not recommended for carryover process	Total Recommended Carryover
Laboratory Services				
Laboratory Replacement Vehicle	19,955			19,955
Laboratory Services Total	\$19,955	\$0	\$0	\$19,955
TOTAL UTILITIES FUND REQUESTS				
	\$263,799	\$0	\$45,000	\$263,799
TOTAL ALL CARRYOVER REQUESTS				
	\$734,269	\$2,649,177	\$146,310	\$3,383,446

**Spotsylvania County
Board of Supervisors**

FISCAL YEAR 2018 APPROPRIATION

BOARD OF SUPERVISORS

October 10, 2017

BE IT RESOLVED by the Board of Supervisors of the County of Spotsylvania, Virginia, that the following appropriations be, and the same hereby are, made for the fiscal year beginning July 1, 2017, from the funds and for the functions or purposes indicated.

For the funding of the carryover expenses for various departments in the General, Capital Projects, EDO, Utilities Operating, and Utilities Capital Projects funds, to be expended only by order of the Board Supervisors as follows:

General Fund: \$2,094,647

Capital Projects Fund: \$200,000

EDO Fund: \$825,000

Utilities Operating Fund: \$192,970

Utilities Capital Projects Fund: \$70,829